

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 182
DALE, INDIANA

January 1, 2003 to December 31, 2003



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mrs. Julie Horn	01-01-03 to 12-31-04



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 182 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 7, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 182
DALE, INDIANA
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
January 1, 2003 to December 31, 2003

	<u>Amount</u>
Collections:	
Registrations	\$ 1,331,005
Titles	267,767
Drivers Licenses	39,594
Watercraft	64,385
Miscellaneous	<u>66</u>
Total	<u><u>\$ 1,702,817</u></u>
Distributions:	
State Fees	\$ 733,702
County Tax	828,526
Commission Fees	<u>140,589</u>
Total	<u><u>\$ 1,702,817</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 182
DALE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 182
 DALE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle Registrations:	
Passenger	6,287
Motorcycle	256
RV (Housecar)	169
Light Truck	4,115
Other Truck	166
Farm Truck	298
Tractor	38
Trailer	1,457
Semi-Trailer	159
School and Church Bus	21
Other Bus	1
Other	113
	<hr/>
Total Vehicle Registrations	<u>13,080</u>
Drivers Licenses and Permits:	
Drivers Licenses/Learners Permits	1,850
CDL Licenses/CDL Permits	165
Placards	207
Other	757
	<hr/>
Total Drivers Licenses and Permits	<u>2,979</u>
Titles:	
Vehicles	3,392
Watercraft	70
	<hr/>
Total Titles	<u>3,462</u>
Total Watercraft Registrations	<u>1,283</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 182
DALE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2004, with Mrs. Julie Horn, Branch Manager. Our examination disclosed no material items that warrant comment at this time.